

## ILLINOIS GAS COMPANY

ICC Docket 04-xxxx

Section 285.3135 Schedule C-11.3

Historical Test Year

12 Months Ended December 31

## EMPLOYEE BENEFITS

Lori A. Uhl, Assistant Treasurer &amp; Comptroller

618-395-8588

Line No.	Account Number	Account Description	Employee Classification	2003 Test Year	2003-Actual	2002	2001	2000
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	926110	Employee Benefits-Vacation	Union	53,069	53,069	47,152	45,698	47,635
2	926116	Employee Benefits-Lunch Allow U	Union	-	-	-	1,155	2,320
3	926117	Employee Benefits-Public Servic	Union	-	-	1,288	231	-
4	926120	Employee Benefits-Holiday	Union	38,813	38,813	29,611	28,544	22,807
5	926130	Employee Benefits-Sick	Union	25,836	25,836	17,884	7,875	14,855
6	926140	Employee Benefits-Personal Lv	Union	127	127	583	136	153
7	926150	Employee Benefits-Phone Reimb	Union	3,395	3,395	2,732	2,666	2,933
8	926160	Employee Benefits-Funeral Lv	Union	541	541	2,206	215	1,450
9	926170	Employee Benefits-DOT Phys/CDL	Union	60	60	182	-	-
10	926180	Employee Benefits-Drug Tstng	Union	18	18	131	-	17
11	926210	Employee Benefits-Vacation Offi	Clerical	-	-	7,595	5,591	4,419
12	926220	Employee Benefits-Holiday Office	Clerical	-	-	7,244	8,412	4,368
13	926230	Employee Benefits-Sick Office	Clerical	-	-	2,858	1,805	3,290
14	926250	Employee Benefits-Phone Reimb O	Clerical	-	-	393	393	364
15	926260	Employee Benefits-Funeral Lv Of	Clerical	124	124	264	-	42
16	926270	Employee Benefits-Jury Duty	Clerical	-	-	-	337	-
17	926280	Employee Benefits-Personal Day	Clerical	-	-	-	-	-
18	926300	Employee Benefits-Pension Admin	Clerical	2,848	2,848	2,618	2,211	2,250
19	926310	Employee Benefits-Def Ben Pens	All but General Officers	-	-	-	6,536	5,372
20	926320	Employee Benefits-OPEB Expense	All but General Officers	4,364	4,364	11,159	(13,014)	7,022
21	926400	Employee Bnfts-401k Contrib ILG	All but General Officers	98,901	98,901	94,309	87,926	102,463
22	926410	Employee Bnfts-401k Contrib USD	All but General Officers	-	-	20,467	18,644	-
23	926420	Employee Bnfts-401k Contrib WCE	All but General Officers	-	-	2,821	2,763	-
24	926510	Employee Bnfts-Group Med ILGas	All but Genl Officers+COB	250,180	252,336	222,640	216,325	291,892
25	926512	Employee Bnfts-Group Med USDI	All but Genl Officers+COB	-	-	28,660	27,959	-
26	926514	Employee Bnfts-Group Med WCEI	All but Genl Officers+COB	-	-	23,058	11,748	-
27	926520	Employee Bnfts-Group Life ILGa	All but General Officers	21,014	20,674	19,065	20,597	20,237
28	926522	Employee Bnfts-Group Life USDI	All but General Officers	-	-	2,233	2,049	-
29	926524	Employee Bnfts-Group Life WCEI	All but General Officers	-	-	589	441	-
30	926530	Employee Bnfts-Group LTD ILGas	All but Officers	6,165	5,929	5,807	3,467	6,782
31	926532	Employee Bnfts-Group LTD USDI	All but Officers	-	-	1,229	1,175	-
32	926534	Employee Bnfts-Group LTD WCEI	All but Officers	-	-	336	167	-
33	926540	Employee Bnfts-Group Dntl ILGa	All but General Officers	20,533	20,094	15,014	13,982	15,753
34	926542	Employee Bnfts-Group Dntl USDI	All but General Officers	-	-	2,487	1,842	-
35	926544	Employee Bnfts-Group Dntl WCEI	All but General Officers	-	-	1,234	721	-
37	926610	Employee Benefits-Empl Educatn U	Union	14,521	14,521	8,438	7,691	5,653
38	926620	Employee Benefits-Empl Educatn	Clerical	1,303	1,303	475	3,760	-
39	926630	Employee Benefits-Spl Recreati	All but General Officers	4,772	4,772	5,606	6,477	4,604
40	926640	Employee Benefits-Supplies	All but General Officers	2,959	2,959	3,455	3,012	3,285
41	926650	Employee Benefits-Uniforms	Union	10,032	10,032	10,411	10,447	8,655
42	926660	Employee Benefits-Logo Items	All but General Officers	-	-	-	489	330
43	926670	Employee Benefits-Gloves	Union	966	966	856	1,056	720
44	926680	Employee Benefits-Empl Gas Disc	All but Officers	9,330	9,330	9,586	9,891	9,756
45	926700	Employee Benefits-Other	All	92	92	220	970	791
46		<b>TOTAL BENEFITS</b>		<b>569,962</b>	<b>571,103</b>	<b>612,893</b>	<b>552,389</b>	<b>590,219</b>
47								
48			Estimated Capitalized	51,297	45,688	55,160	44,191	64,924
49			Estimated Capitalized-%	9.0%	8.0%	9.0%	8.0%	11.0%
50			Estimated Expensed	518,665	525,415	557,733	508,198	525,295
51			Estimated Expensed-%	91.0%	92.0%	91.0%	92.0%	89.0%
52								
53								

\*\*The Estimated Capitalized percentages shown above were determined by taking the actual allocated fringe benefits for the period and dividing them by the total allocated fringe benefits for the period. This would effectively allocated all listed benefits by the same percentage. Illinois Gas Company established fringe benefit overhead factors annually based upon the previous year's actual labor and expense. Rather than distribute the allocation to each individual expense account, the total allocation credit flows through Account 922-Admin Expenses Transferred, which is included in Administrative and General Expenses.